



Quarterly Summary of State and Local Tax Revenue

JULY-SEPTEMBER 1974

U. S. DEPARTMENT OF COMMERCE • Social and Economic Statistics Administration • BUREAU OF THE CENSUS

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Taxes collected by State and local governments in the United States totaled \$133.1 billion during the 12 months ended with September 1974. This reflects an increase of \$11.4 billion, or 9.3 percent from a year earlier. State taxes amounted to \$75.8 billion, or 9.7 percent more than in the 12 months ended with September 1973. The yield of locally imposed taxes rose 8.8 percent to \$57.2 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent increase
	1974	1973	
Total.....	133,057	121,691	9.3
Property.....	49,219	45,939	7.1
Other than property.....	83,838	75,752	10.7
General sales and gross receipts.....	27,157	23,654	14.8
Motor fuel sales.....	8,229	8,157	0.9
Individual income.....	20,139	18,338	9.8
Motor vehicle and operators' licenses..	4,093	3,831	6.8
Corporation net income	5,964	5,368	11.1
All other.....	18,256	16,404	11.3

During the third quarter of calendar 1974, collections of State and local taxes amounted to \$31.1 billion. As compared with the corresponding quarter of 1973, this indicates a rise of \$2.9 billion, or 10.4 percent, with State tax revenue up 12.0 percent and local taxes up 8.2 percent. These and other quarterly amounts are reported in table 1.

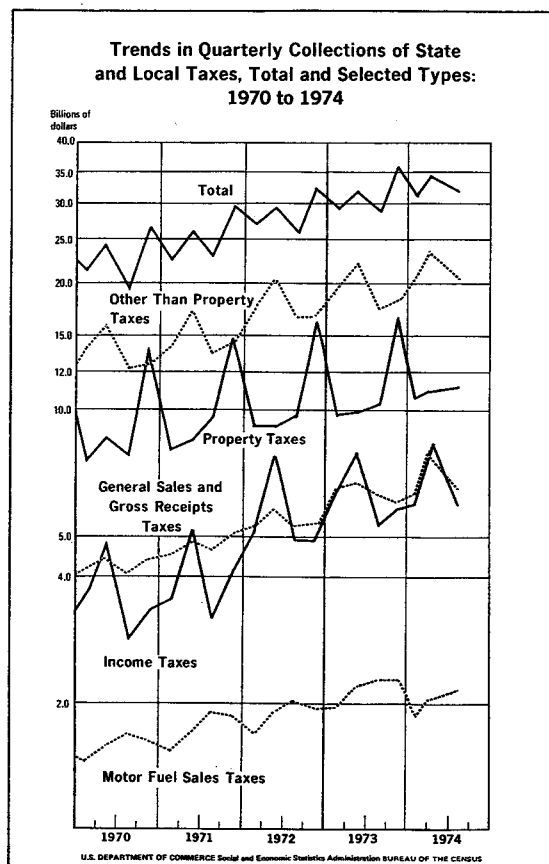
The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1970.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States).

Motor fuel sales taxes during the third quarter of 1974 were \$5 million lower than the same quarter of 1973, reflecting the continued impact of recent fuel problems. However, the percentage increase in motor fuel tax collections from

the second quarter to the third quarter 1974 is greater than the percent gain over the same period of the previous year. On a year-to-year comparison, motor fuel taxes for the 12-month period ending with September 1974 increased by less than one percent from the 12-month period ending September 1973.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding



or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1970; the component counties of such SMSA's; and all other county-type areas that had a 1970 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively).

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this, as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1974 and State Government Finances in 1973. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1972-73.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

1974:
3d quart
2d quart
1st quart

1973:
4th quart
3d quart
2d quart
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1972:
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1971:
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1969:
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June 1974..
March 1974.

December 15
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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter of 1974 and Prior Periods
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1974:										
3d quarter.....	31,082	18,059	13,023	10,690	6,915	2,145	5,049	1,209	817	4,257
2d quarter.....	34,276	21,454	12,822	10,572	7,114	2,061	5,380	2,167	1,048	5,934
1st quarter.....	31,479	19,309	12,170	10,496	6,738	1,878	4,876	1,505	1,555	4,431
1973:										
4th quarter.....	36,220	17,027	19,193	17,461	6,390	2,145	4,834	1,083	673	3,634
3d quarter.....	28,151	16,119	12,032	10,307	6,023	2,150	4,464	1,017	655	3,535
2d quarter.....	31,873	20,244	11,629	9,915	6,175	2,121	5,333	2,025	1,092	5,212
1st quarter.....	29,125	17,935	11,190	9,561	5,974	1,931	4,507	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
12 MONTHS ENDING										
September 1974.....	133,057	75,849	57,208	49,219	27,157	8,229	20,139	5,964	4,093	18,256
June 1974.....	130,126	73,909	56,217	48,836	26,265	8,234	19,554	5,772	3,931	17,534
March 1974.....	127,723	72,699	55,024	48,179	25,326	8,294	19,507	5,630	3,975	16,812
December 1973.....	125,369	71,325	54,044	47,244	24,562	8,347	19,138	5,546	3,903	16,629
September 1973.....	121,691	69,124	52,567	45,939	23,654	8,157	18,338	5,368	3,831	16,404
June 1973.....	119,508	67,683	51,825	45,302	22,884	8,044	17,971	5,208	3,812	16,287
March 1973.....	117,174	66,219	50,955	44,489	22,219	7,795	18,040	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552
December 1971.....	100,724	54,081	46,643	41,306	18,958	6,871	12,669	3,433	3,306	14,181
September 1971.....	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971.....	94,279	50,974	43,305	38,260	17,710	6,604	11,544	3,391	3,257	13,513
March 1971.....	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1971-72 and earlier years. See text discussion of "Sources of Data and Limitations."

^r Revised.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1974, and Prior Periods
(Dollar amounts in millions)

Area	Area popu- lation, 1970 ¹	Collections, 12 months ended September			Area	Area popu- lation, 1970 ¹	Collections, 12 months ended September		
		1974	1973	Percent change			1974	1973	Percent change
ALABAMA									
Jefferson County.....	644,991	55.2	45.8	20.5	Honolulu city.....	629,176	94.7	86.5	9.5
Mobile County.....	317,308	17.7	18.7	-5.3	ILLINOIS (See also Missouri)				
ARIZONA									
Maricopa County.....	967,522	218.2	198.6	9.9	Chicago SMSA.....	6,978,947	² 2,038.3	² 2,073.2	-1.7
Pima County.....	351,667	108.1	93.2	16.0	Cook County.....	5,492,369	1,546.5	¹ 1,549.3	-0.2
CALIFORNIA ²									
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	495.9	509.0	-2.6	Du Page County.....	491,882	182.6	174.9	4.4
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,409.5	2,482.5	-3.0	Kane County.....	251,005	54.7	97.3	⁵ -43.8
Riverside-San Bernardino-Ontario SMSA.....	1,143,146	357.4	379.6	-5.8	Lake County.....	382,638	(NA)	125.2	(NA)
Riverside County.....	459,074	147.8	153.5	-3.7	McHenry County.....	111,555	32.0	57.7	⁵ -44.5
San Bernardino County.....	684,072	209.6	226.1	-7.3	Will County.....	249,498	143.7	68.8	⁵ 108.9
San Diego SMSA (San Diego County).....	1,357,854	397.1	396.4	0.2	INDIANA (See also Kentucky and Ohio)				
San Francisco-Oakland SMSA.....	3,109,519	1,264.1	1,278.1	-1.1	Indianapolis SMSA.....	1,109,882	⁴ 315.4	288.1	9.5
Alameda County.....	1,073,184	401.5	410.0	-2.1	Boone County.....	30,870	6.2	6.0	3.3
Contra Costa County.....	558,389	257.6	254.7	1.1	Hamilton County.....	54,532	11.6	12.4	-6.5
Marin County.....	206,038	89.3	84.2	6.1	Hancock County.....	35,096	7.1	6.7	6.0
San Francisco city.....	715,674	285.5	294.7	-3.1	Hendricks County.....	53,974	(NA)	10.7	(NA)
San Mateo County.....	556,234	230.2	234.5	-1.8	Johnson County.....	61,138	14.5	10.4	39.4
Other counties:					Marion County.....	792,299	247.9	228.4	8.5
Fresno.....	413,053	123.3	131.5	-6.2	Morgan County.....	44,176	7.7	5.8	32.8
Kern.....	329,162	118.0	123.5	-4.5	Shelby County.....	37,797	8.7	7.7	13.0
Sacramento.....	631,498	204.3	(NA)	(NA)	Lake County.....	546,253	78.8	160.9	⁶ -51.0
Santa Clara.....	1,064,714	409.5	406.2	0.8	IOWA				
COLORADO ³									
Denver SMSA.....	1,227,529	302.1	318.8	-5.2	Polk County.....	286,101	101.8	79.4	28.2
Adams County.....	185,789	34.0	37.9	-10.3	KANSAS (See also Missouri)				
Arapahoe County.....	162,142	45.0	47.6	-5.5	Sedgwick County.....	350,694	75.6	86.2	-12.3
Boulder County.....	131,889	37.0	38.9	-4.9	KENTUCKY (See also Ohio)				
Denver city.....	514,678	130.2	133.6	-2.5	Louisville, Ky.-Ind. SMSA.....	826,553	⁴ 113.3	⁴ 83.1	36.3
Jefferson County.....	233,031	55.9	60.8	-8.1	Jefferson County, Ky.....	695,055	94.3	67.5	39.7
CONNECTICUT									
Fairfield County.....	792,814	326.5	306.5	6.5	Clark County, Ind.....	75,876	(NA)	(NA)	(NA)
Hartford County.....	816,737	296.3	278.4	6.4	Floyd County, Ind.....	55,622	9.6	9.3	3.2
New Haven County.....	744,948	245.3	258.5	-5.1	LOUISIANA				
DELAWARE									
New Castle County.....	385,856	95.6	41.4	130.9	New Orleans SMSA.....	1,045,809	⁴ 80.8	⁴ 82.1	-1.6
DISTRICT OF COLUMBIA									
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	741.5	⁴ 670.0	10.7	Jefferson Parish.....	337,568	31.7	28.4	11.6
Washington, D.C.....	756,510	149.7	114.9	30.3	New Orleans city.....	593,471	42.8	41.9	2.1
Montgomery County, Md.....	522,809	182.8	168.8	8.3	St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)
Prince Georges County, Md.....	660,567	150.7	153.4	-1.8	St. Tammany Parish.....	63,585	4.0	4.5	-11.1
Alexandria city, Va.....	110,938	32.1	29.7	8.1	MARYLAND (See also District of Columbia)				
Arlington County, Va.....	174,284	47.2	45.7	3.3	Baltimore SMSA.....	2,070,670	⁴ 390.9	395.5	-1.2
Fairfax city, Va.....	21,970	5.9	(NA)	(NA)	Anne Arundel County.....	297,539	39.3	35.4	11.0
Fairfax County, Va.....	455,021	134.9	122.8	9.9	Baltimore city.....	905,759	188.7	179.7	5.0
Falls Church city, Va.....	10,772	2.6	2.6	-	Baltimore County.....	621,077	125.3	125.9	-0.5
Loudoun County, Va.....	37,150	9.1	8.4	8.3	Carroll County.....	69,006	13.2	12.1	9.1
Prince William County, Va.....	111,102	26.5	19.5	35.9	Harford County.....	115,378	19.4	19.2	1.0
FLORIDA									
Miami SMSA (Dade County).....	1,267,792	298.7	270.0	10.6	Howard County.....	61,911	(NA)	(NA)	(NA)
Tampa-St. Petersburg SMSA.....	1,012,594	131.8	125.0	5.4	MASSACHUSETTS ⁷				
Hillsborough County.....	490,265	78.0	66.2	17.8	Boston ⁸	3,375,396	1,988.5	1,377.6	44.3
Pinellas County.....	522,329	53.8	58.8	-8.5	Essex County.....	637,887	315.2	226.8	39.0
Other counties:					Middlesex County.....	1,397,268	796.1	554.0	43.7
Broward.....	620,100	137.6	121.9	12.9	Norfolk County.....	605,051	348.6	247.3	41.0
Duval (Jacksonville city).....	528,865	71.0	59.0	20.3	Suffolk County.....	735,190	528.6	349.5	51.2
Orange.....	344,311	66.3	55.2	20.1	Other counties:				
GEORGIA									
Atlanta SMSA.....	1,390,164	347.9	344.9	0.9	Bristol.....	444,301	167.2	124.2	34.6
Clayton County.....	98,043	18.0	16.4	9.8	Hampden.....	459,050	191.6	134.5	42.5
Cobb County.....	196,793	27.6	27.2	1.5	Worcester.....	637,969	260.8	174.8	49.2
De Kalb County.....	415,387	88.7	102.3	-13.3	MICHIGAN				
Fulton County.....	607,592	201.0	188.9	6.4	Detroit SMSA.....	4,199,931	1,285.8	1,169.5	9.9
Gwinnett County.....	72,349	12.6	10.1	24.8	Macomb County.....	625,309	191.5	178.1	7.5
					Oakland County.....	907,871	357.5	296.1	20.7
					Wayne County.....	2,666,751	736.8	695.3	6.0
					Other counties:				
					Genesee.....	444,341	110.8	102.5	8.1
					Kent.....	411,044	94.8	89.2	6.3

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1974, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended September			Area	Area population, 1970 ¹	Collections, 12 months ended September		
		1974	1973	Percent change			1974	1973	Percent change
MINNESOTA					OHIO				
Minneapolis-St. Paul SMSA.....	1,813,647	⁴ 540.1	⁴ 500.6	7.9	Cincinnati, Ohio-Ky.-Ind. SMSA...	1,384,851	⁴ 249.3	274.3	-9.1
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	(NA)	12.8	(NA)
Dakota County.....	139,808	43.7	41.2	6.1	Hamilton County, Ohio.....	924,018	194.4	226.0	-14.0
Hennepin County.....	960,080	319.1	294.7	8.3	Warren County, Ohio.....	94,925	11.4	10.6	7.5
Ramsey County.....	476,255	125.0	114.0	9.6	Boone County, Ky.....	32,812	3.0	2.8	7.1
Washington County.....	82,948	(NA)	(NA)	(NA)	Campbell County, Ky.....	88,501	7.7	7.0	10.0
MISSOURI					Kenton County, Ky.....	129,440	12.0	11.1	8.1
Kansas City, Mo.-Kans. SMSA.....	1,253,916	⁴ 277.1	261.6	5.9	Dearborn County, Ind.....	29,430	6.2	4.0	55.0
Cass County, Mo.....	39,448	3.3	3.8	-13.2	Cleveland SMSA.....	2,064,194	529.9	516.2	2.7
Clay County, Mo.....	123,322	25.7	23.9	7.5	Cuyahoga County.....	1,721,300	453.1	439.6	3.1
Jackson County, Mo.....	654,559	122.3	111.8	9.4	Geauga County.....	62,977	17.1	14.0	22.1
Platte County, Mo.....	32,081	7.8	6.4	21.9	Lake County.....	197,200	40.1	45.0	-10.9
Johnson County, Kans.....	217,662	(NA)	65.0	(NA)	Medina County.....	82,717	19.6	17.6	11.4
Wyandotte County, Kans.....	186,845	49.2	50.7	-3.0	Columbus SMSA.....	916,228	171.2	⁴ 160.0	7.0
St. Louis, Mo.-Ill. SMSA.....	2,363,017	487.8	476.7	2.3	Delaware County.....	42,908	7.9	7.1	11.3
Franklin County, Mo.....	55,116	8.8	8.2	7.3	Franklin County.....	833,249	156.6	146.2	7.1
Jefferson County, Mo.....	105,248	15.3	9.4	62.8	Pickaway County.....	40,071	6.7	(NA)	(NA)
St. Charles County, Mo.....	92,954	17.4	15.3	13.7	Dayton SMSA.....	850,266	169.0	177.4	-4.7
St. Louis city, Mo.....	622,236	72.9	83.5	-12.7	Greene County.....	125,057	16.0	16.7	-4.2
St. Louis County, Mo.....	951,353	255.3	245.0	4.2	Miami County.....	84,342	11.3	17.4	-35.1
Madison County, Ill.....	250,934	72.4	69.5	4.2	Montgomery County.....	606,148	137.0	138.9	-1.4
St. Clair County, Ill.....	285,176	45.7	45.8	-0.2	Preble County.....	34,719	4.7	4.4	6.8
NEBRASKA					Other counties:				
Douglas County.....	389,455	111.4	110.3	1.0	Lucas.....	484,370	95.2	82.4	15.5
NEW JERSEY (See also Pennsylvania)					Mahoning.....	303,424	60.0	41.7	43.9
Newark SMSA.....	1,856,556	746.5	708.6	5.3	Stark.....	372,210	59.9	57.3	4.5
Essex County.....	929,986	343.4	346.0	-0.8	Summit.....	553,371	130.4	(NA)	(NA)
Morris County.....	383,454	194.5	170.0	14.4	OKLAHOMA				
Union County.....	543,116	208.6	192.6	8.3	Oklahoma County.....	526,805	77.6	71.7	8.2
Paterson-Clifton-Passaic SMSA.....	1,358,794	508.2	480.1	5.9	Tulsa County.....	401,663	67.5	65.2	3.5
Bergen County.....	898,012	367.2	337.8	8.7	OREGON				
Passaic County.....	460,782	141.0	142.3	-0.9	Portland, Oreg.-Wash. SMSA.....	1,009,129	⁴ 288.4	279.3	3.3
Other counties:					Clackamas County, Oreg.....	166,098	(NA)	49.8	(NA)
Hudson.....	609,266	193.4	189.8	1.9	Multnomah County, Oreg.....	556,667	161.7	157.5	2.7
Mercer.....	303,968	107.2	94.4	13.6	Washington County, Oreg.....	157,920	49.6	48.1	3.1
Middlesex.....	583,813	227.7	200.7	13.5	Clark County, Wash.....	128,454	26.0	23.9	8.8
Monmouth.....	459,379	189.5	172.7	9.7	PENNSYLVANIA				
NEW MEXICO					Philadelphia, Pa.-N.J. SMSA.....	4,817,914	⁴ 972.3	921.4	5.5
Bernalillo County.....	315,774	45.9	42.2	8.8	Bucks County, Pa.....	415,056	89.3	81.3	9.8
NEW YORK					Chester County, Pa.....	278,311	57.4	54.9	4.6
Buffalo SMSA.....	1,349,211	440.7	354.5	24.3	Delaware County, Pa.....	600,035	133.2	120.5	10.5
Erie County.....	1,113,491	378.1	297.6	27.0	Montgomery County, Pa.....	623,799	172.2	163.4	5.4
Niagara County.....	235,720	62.6	56.9	10.0	Philadelphia city, Pa.....	1,948,609	(NA)	229.9	(NA)
New York SMSA.....	11,528,649	⁴ 590.5	⁴ 276.4	7.3	Burlington County, N.J.....	323,132	89.2	84.8	5.2
Nassau County.....	1,422,905	850.1	789.1	7.7	Camden County, N.J.....	456,291	144.6	138.1	4.7
New York City.....	7,867,760	2,548.2	2,405.9	5.9	Gloucester County, N.J.....	172,681	52.0	48.5	7.2
Rockland County.....	229,903	163.4	108.9	50.0	Pittsburgh SMSA.....	2,401,245	418.9	456.3	-8.2
Suffolk County.....	1,116,672	546.4	510.0	7.1	Allegheny County.....	1,605,016	318.4	358.9	-11.3
Westchester County.....	891,409	482.4	462.5	4.3	Beaver County.....	208,418	34.8	30.0	16.0
Rochester SMSA.....	882,667	270.1	266.4	1.4	Washington County.....	210,876	23.6	21.8	8.3
Livingston County.....	54,041	12.4	10.6	17.0	Westmoreland County.....	376,935	42.1	45.6	-7.7
Monroe County.....	711,917	227.4	228.1	0.3	Other counties:				
Orleans County.....	37,305	8.1	7.4	9.5	Berks.....	296,382	42.8	39.6	8.1
Wayne County.....	79,404	22.2	20.3	9.4	Erie.....	263,654	74.2	59.4	24.9
Other counties:					Lancaster.....	319,693	37.7	32.7	15.3
Albany.....	285,618	78.9	73.3	7.6	Luzerne.....	342,301	30.7	33.0	-7.0
Oneida.....	273,037	45.3	48.2	-6.0	RHODE ISLAND				
Onondaga.....	472,185	115.7	109.5	5.7	Providence-Pawtucket-Warwick ⁹	768,580	193.4	174.5	10.8
NORTH CAROLINA					Bristol County.....	45,937	11.7	11.2	4.5
Mecklenburg County.....	354,656	77.2	65.1	18.6	Kent County.....	142,382	35.7	34.1	4.7
					Providence County.....	580,261	146.0	129.2	13.0
					TENNESSEE				
					Knox County.....	276,293	33.8	37.3	-9.4
					Nashville-Davidson.....	447,877	88.8	73.6	20.7
					Shelby County.....	722,014	120.9	118.3	2.2

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1974, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended September			Area	Area population, 1970 ¹	Collections, 12 months ended September		
		1974	1973	Percent change			1974	1973	Percent change
TEXAS					VIRGINIA (See also District of Columbia)				
Dallas SMSA.....	1,555,950	374.1	335.1	11.6	Norfolk city.....	307,951	27.1	24.7	9.7
Collin County.....	66,920	12.4	9.5	30.5	WASHINGTON (See also Oregon)				
Dallas County.....	1,327,321	341.3	307.6	11.0	Seattle-Everett SMSA.....	1,421,869	347.6	306.8	13.3
Denton County.....	75,633	10.4	9.1	14.3	King County.....	1,156,633	294.0	252.9	16.3
Ellis County.....	46,638	5.4	4.8	12.5	Snohomish County.....	265,236	53.6	53.9	0.6
Kaufman County.....	32,392	3.2	2.9	10.3	Other counties:				
Rockwall County.....	7,046	1.4	1.2	16.7	Pierce.....	411,027	68.9	60.3	14.3
Houston SMSA.....	1,985,031	482.3	422.4	14.2	Spokane.....	287,487	38.4	34.7	10.7
Brazoria County.....	108,312	36.0	33.5	7.5	WEST VIRGINIA				
Fort Bend County.....	52,314	15.3	11.8	29.7	Kanawha County.....	229,515	25.9	22.8	13.6
Harris County.....	1,741,912	412.6	360.9	14.3	WISCONSIN				
Liberty County.....	33,014	5.8	5.4	7.4	Milwaukee SMSA.....	1,403,688	423.5	445.3	-4.9
Montgomery County.....	49,479	12.6	10.8	16.7	Milwaukee County.....	1,054,063	309.5	335.6	-7.8
San Antonio SMSA.....	864,014	114.0	100.7	13.2	Ozaukee County.....	54,421	17.2	17.3	-0.6
Bexar County.....	830,460	111.4	98.3	13.3	Washington County.....	63,839	18.2	19.5	-6.7
Guadalupe County.....	33,554	2.6	2.4	8.3	Waukesha County.....	231,365	78.6	72.9	7.8
Other counties:									
El Paso.....	359,291	43.8	52.0	-15.8					
Tarrant.....	716,317	136.8	110.4	23.9					
UTAH									
Salt Lake County.....	458,607	90.5	93.5	-3.2					

- Represents zero or rounds to zero.

NA Not available.

¹Revised.²Final population counts from 1970 Census of Population, advance report, Series PC (VI).³California: For fiscal year 1974, the amount of exemption allowed to homeowners for property tax relief was increased from \$750 to \$1,750.⁴Colorado: Local school mill levy decreased as State assumed a larger portion of the local school financing.⁵Total includes amounts estimated for those areas not reporting.⁶Reflects change in due date for taxes from prior year.⁷Delay in certification of tax levies resulted in delay in tax collections.⁸All local governments have now adopted fiscal year period ending June 30, with changeover affecting the timing of tax collections.⁹Massachusetts State Economic Area C.¹⁰Rhode Island State Economic Area A.

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Table 3. Collections of Selected State Taxes, Third Quarter of 1974 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	3rd quarter 1974 (thousand dollars)	12-month periods			3rd quarter 1974 (thousand dollars)	12-month periods		
		Year ended September 1974 (thousand dollars)	Percent change from--			Year ended September 1974 (thousand dollars)	Percent change from--	
			Year ended June 1974	Year ended September 1973			Year ended June 1974	Year ended September 1973
United States, total ¹	5,875,518	23,251,572	3.1	14.7	2,128,585	8,175,956	-0.1	0.7
Alabama.....	84,234	321,199	2.7	11.0	38,539	147,857	-0.3	1.2
Alaska.....	(X)	(X)	(X)	(X)	4,849	14,740	7.3	18.8
Arizona.....	89,404	324,372	5.3	16.6	24,587	89,040	2.0	1.8
Arkansas.....	54,760	200,095	4.2	16.1	29,143	108,187	1.3	11.2
California.....	826,140	2,861,583	7.2	24.2	191,559	736,951	-1.0	-2.4
Colorado.....	83,151	264,354	6.5	13.8	27,089	92,516	1.1	-1.9
Connecticut.....	111,125	451,119	0.9	21.0	36,761	137,090	0.4	-1.9
Delaware.....	(X)	(X)	(X)	(X)	8,021	28,073	2.6	9.8
District of Columbia.....	25,806	108,151	2.0	6.0	4,973	19,144	-1.6	-7.2
Florida.....	305,422	1,217,596	1.8	11.2	90,249	355,662	-0.5	-0.4
Georgia.....	146,494	553,205	3.0	12.3	59,939	228,904	-1.0	-1.1
Hawaii.....	66,404	253,717	3.8	8.2	5,298	19,545	-0.4	-3.2
Idaho.....	20,685	72,546	3.9	13.8	10,675	37,348	-3.9	-12.2
Illinois.....	361,810	1,418,611	2.6	14.8	98,976	378,034	-0.5	-0.1
Indiana.....	229,567	895,048	5.7	62.5	63,558	249,150	6.5	(*)
Iowa.....	83,061	300,655	5.2	15.2	31,566	119,885	0.1	1.1
Kansas.....	65,959	245,506	4.6	17.6	21,601	99,142	3.4	9.7
Kentucky.....	93,155	344,820	3.2	10.1	37,377	166,967	0.6	6.0
Louisiana.....	87,353	337,106	0.8	9.0	40,293	149,086	1.2	0.9
Maine.....	40,294	136,393	2.8	10.8	15,176	49,936	-0.5	-1.9
Maryland.....	54,112	368,294	-6.7	9.9	46,540	172,390	0.1	-2.0
Massachusetts.....	51,569	245,813	-4.8	3.7	30,575	179,319	-0.9	-5.2
Michigan.....	302,400	1,213,725	2.2	8.5	106,678	397,624	-0.8	5.4
Minnesota.....	98,617	331,162	7.7	9.6	41,043	144,752	0.9	-0.2
Mississippi.....	99,374	367,715	3.3	13.1	28,504	126,249	0.8	11.1
Missouri.....	119,864	445,549	2.9	8.2	40,917	194,155	-3.4	7.0
Montana.....	(X)	(X)	(X)	(X)	7,875	35,610	0.5	0.2
Nebraska.....	37,583	133,617	4.4	15.6	23,027	82,983	0.2	3.3
Nevada.....	23,120	84,492	3.1	16.1	7,130	25,883	-7.0	-16.7
New Hampshire.....	(X)	(X)	(X)	(X)	8,773	36,306	-3.0	-2.6
New Jersey.....	183,166	724,527	3.0	8.5	70,151	267,365	-0.3	-1.8
New Mexico.....	52,845	192,427	5.5	22.2	15,112	54,998	0.2	4.3
New York.....	498,354	1,932,479	2.2	7.2	129,864	505,399	-0.2	-1.6
North Carolina.....	110,278	418,335	1.9	9.2	71,006	266,910	-0.6	-0.4
North Dakota.....	23,425	84,379	4.0	15.1	8,686	26,552	1.8	4.3
Ohio.....	243,949	899,968	2.4	6.9	96,279	362,979	-0.7	-3.2
Oklahoma.....	40,653	144,896	3.6	15.5	29,134	110,001	-1.0	-0.6
Oregon.....	(X)	(X)	(X)	(X)	23,258	80,784	-1.2	-5.3
Pennsylvania.....	254,078	1,218,102	2.3	7.7	108,432	419,493	-1.6	-4.0
Rhode Island.....	26,938	101,968	1.5	6.3	8,333	31,224	-1.9	-3.4
South Carolina.....	88,463	324,563	3.1	13.1	34,020	126,087	-0.9	-0.9
South Dakota.....	20,878	78,905	4.0	17.4	8,447	30,066	-1.4	0.5
Tennessee.....	124,348	462,963	2.6	10.8	44,172	171,865	-1.5	0.5
Texas.....	308,440	1,167,507	5.4	25.4	102,923	392,399	0.4	2.1
Utah.....	42,126	152,460	1.7	6.8	13,870	48,285	1.5	0.7
Vermont.....	6,420	26,756	1.0	4.3	5,082	21,451	-1.8	-3.1
Virginia.....	88,943	349,436	3.6	16.4	71,240	247,873	3.3	1.9
Washington.....	87,951	772,171	-1.5	8.3	43,024	155,318	-1.8	-4.2
West Virginia.....	567,681	5267,777	51.3	7.8	18,878	74,385	-1.4	7.0
Wisconsin.....	53,181	484,560	1.5	11.2	43,655	155,351	-0.3	-1.3
Wyoming.....	17,764	58,711	7.5	27.0	6,701	23,808	-1.6	0.9

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Third Quarter of 1974 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	3rd quarter 1974 (thousand dollars)	12-month periods			3rd quarter 1974 (thousand dollars)	12-month periods		
		Year ended September 1974 (thousand dollars)	Percent change from--			Year ended September 1974 (thousand dollars)	Percent change from--	
			Year ended June 1974	Year ended September 1973			Year ended June 1974	Year ended September 1973
United States, total ¹	4,433,620	17,538,606	2.9	9.8	754,725	3,880,652	3.9	6.2
Alabama.....	48,432	168,969	(⁶)	(⁶)	1,758	34,819	-0.4	5.4
Alaska.....	17,222	54,224	10.2	23.0	2,048	7,720	9.5	11.7
Arizona.....	33,725	148,547	7.9	36.5	6,000	36,219	7.0	15.6
Arkansas.....	20,423	116,394	1.9	27.7	17,145	40,807	3.5	9.0
California.....	554,689	1,860,095	3.2	⁷ -4.6	24,317	334,939	0.3	10.4
Colorado.....	71,496	260,455	4.0	23.1	6,731	36,764	1.4	12.7
Connecticut.....	640	18,473	-1.7	⁸ -63.7	9,321	53,099	-0.5	-6.0
Delaware.....	31,438	114,556	5.6	14.8	4,295	17,240	-	-1.1
District of Columbia.....	28,363	139,641	-2.3	-1.5	1,235	14,457	3.3	3.2
Florida.....	(X)	(X)	(X)	(X)	133,046	231,468	15.7	31.5
Georgia.....	95,908	356,619	4.9	19.5	4,027	46,214	-2.9	3.9
Hawaii.....	40,362	154,325	1.7	23.2	(X)	(X)	(X)	(X)
Idaho.....	17,727	79,441	4.5	31.6	4,417	22,333	0.6	12.7
Illinois.....	260,303	1,063,846	1.6	15.3	98,491	305,518	4.5	2.7
Indiana.....	111,425	366,289	13.5	27.3	⁵ 7,500	⁵ 67,978	⁵ 4.1	⁵ 18.2
Iowa.....	68,393	326,526	2.7	28.7	11,950	99,908	-0.3	10.0
Kansas.....	28,766	151,600	3.0	28.8	8,145	46,652	1.5	8.8
Kentucky.....	58,881	216,104	1.8	13.6	2,866	40,182	1.0	7.0
Louisiana.....	20,576	96,304	⁹ -5.6	⁹ -15.2	6,076	35,329	2.0	30.0
Maine.....	11,633	41,017	5.1	25.8	1,760	21,506	1.0	22.7
Maryland.....	167,139	580,368	2.2	12.9	4,332	73,238	0.1	4.1
Massachusetts.....	165,083	958,006	-1.3	9.8	7,114	51,901	-6.5	-19.0
Michigan.....	296,709	978,001	1.1	1.5	8,662	170,530	-0.3	4.0
Minnesota.....	201,604	717,686	8.1	22.3	4,463	84,847	(¹⁰)	(¹⁰)
Mississippi.....	16,519	84,347	2.2	18.7	3,125	25,326	2.1	9.3
Missouri.....	62,241	314,281	-0.7	¹¹ -4.6	20,013	102,423	2.3	12.3
Montana.....	14,896	82,093	3.9	3.1	1,899	10,235	(¹⁰)	(¹⁰)
Nebraska.....	22,360	78,804	¹² -0.7	¹² -8.7	2,592	33,461	-0.4	7.1
Nevada.....	(X)	(X)	(X)	(X)	2,683	14,952	2.4	25.8
New Hampshire.....	1,104	8,332	2.1	9.1	1,395	18,510	-1.2	5.6
New Jersey.....	-	28,226	-	4.9	36,076	161,093	0.3	-0.3
New Mexico.....	12,963	58,649	2.0	15.9	3,332	25,138	1.0	27.6
New York.....	957,397	3,553,151	3.7	9.3	55,000	302,090	1.7	9.0
North Carolina.....	146,168	524,018	3.9	16.4	5,197	86,630	-0.1	3.1
North Dakota.....	3,315	49,633	2.1	¹³ 56.0	1,302	17,419	0.6	10.0
Ohio.....	115,705	433,794	3.5	10.6	104,724	200,767	54.4	8.8
Oklahoma.....	34,553	136,552	7.3	30.4	5,891	88,434	0.3	10.2
Oregon.....	94,932	364,356	3.4	17.4	20,395	81,591	5.9	24.2
Pennsylvania.....	240,001	1,098,187	-1.6	4.0	22,955	186,810	0.3	1.4
Rhode Island.....	20,947	76,763	3.8	11.6	1,173	15,927	-	1.0
South Carolina.....	66,661	204,871	6.3	23.0	798	23,076	-0.1	4.4
South Dakota.....	(X)	(X)	(X)	(X)	2,408	14,305	12.7	16.3
Tennessee.....	416	16,530	0.4	8.7	6,854	81,986	0.4	6.4
Texas.....	(X)	(X)	(X)	(X)	23,979	225,140	1.2	8.9
Utah.....	23,102	93,189	3.5	2.1	1,891	15,518	-0.2	1.6
Vermont.....	13,995	54,004	2.6	8.4	1,286	15,630	-0.6	1.6
Virginia.....	123,601	515,878	10.1	20.6	15,954	79,558	7.0	-2.3
Washington.....	(X)	(X)	(X)	(X)	6,911	61,637	1.2	7.3
West Virginia.....	⁵ 24,891	⁵ 95,235	⁵ 1.6	⁵ 3.2	⁵ 8,976	⁵ 34,138	⁵ 0.5	⁵ 4.9
Wisconsin.....	115,279	816,368	1.7	10.1	20,132	86,982	1.7	5.8
Wyoming.....	(X)	(X)	(X)	(X)	3,320	13,356	4.4	-6.0

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

- Represents zero or rounds to zero.

X Not applicable.

¹The totals exclude amounts reported for the District of Columbia, which appear here for convenient reference in relation to corresponding data for individual State governments, and are included as local rather than State tax revenue in table 1. ²Rate reduced from 7 percent to 6-1/2 percent, effective July 1, 1973, and from 6-1/2 percent to 6 percent, effective May 1, 1974. ³Increase due in part to rate increase in general sales tax (2 percent to 4 percent) and in gross income tax (2 percent to 3 percent) effective May 1, 1973. ⁴Not computed, due to a change in classification, with entire tax now classed as a State tax. ⁵Estimated. Actual figures and percentages not available. ⁶Not computed, since prior figures included both corporate and individual income tax collections. ⁷Refunds paid in 1974 included adjustments for as a credit against the tax levied for the calendar year with respect to which such amounts were withheld. ⁸Tax now applicable to only 50 percent of capital gains, instead of 100 percent, and tax on interest and dividends repealed, effective calendar year 1973. ⁹Reflects allowance of Federal income taxes paid as deduction for State income tax, effective calendar year 1974. ¹⁰Not computed, due to change in classification of taxes. ¹¹Decrease due in part to accelerated tax collections during calendar year 1973, which resulted from the adoption of new tax legislation equating the Missouri adjusted gross income to the Federal adjusted gross income, commencing with calendar 1973. ¹²Reflects the following changes in the State tax rate, as imposed on the adjusted Federal income tax liability for each year: 1972--15 percent; 1973--13 percent; 1974--11 percent. ¹³Increase due in part to new tax base and rates effective calendar year 1973.